

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NY

21 CV 11100

Index No.

MARTIN L. COHEN, pro se,

Plaintiff,

COMPLAINT

-v-

CHARLES P. RETTIG, in his capacity
as Commissioner of the Internal Revenue
Service, and other federal IRS agents
including, Special Agent, Russell
Richardson, and

WILLIAM C. THOMPSON, in his capacity
As Chancellor of the City University
of New York (aka Queens College),
And other CUNY employees including,
Svetlana Dobobayeva,

Demand for a jury trial.

Co-Defendants.

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P R E A M B L E

There are many citizens in our country, who are worried that we may be losing our democracy. President Biden has recently conducted a conference for Democratic nations in order to strengthen global democratic republics, such as ours.

Yet, there are unprecedented problems here at home in our own country. After the Jan.6, 2021, attack on our nation's capitol, 147 members of the US House of Representatives voted to support the "big lie" with respect to a "stolen" presidential election. In addition, members of the US Dept. of Justice were found to be supportive of the Jan.6 insurrection. Earlier, the Commissioner of the IRS refused to follow the law in releasing the president's tax returns to Congress. Each of these groups is following an autocratic process of governing intended to undermine our democracy.

Now, a rogue group of federal IRS agents have found a beachhead in the Department of Accounting & Information Systems at CUNY Queens College. They are involved with indoctrinating students with autocratic ideas. They intimidate the faculty, and they have targeted the plaintiff for opposing their views, and fighting for his individual rights under the US Constitution.

The following Complaint asks this Court to prevent the federal IRS agents from such outrageous overreach. It also asks CUNY Queens College not to submit to the tyranny of autocrats, and to remain an independent and democratic institution of higher learning. In his seminal book, "On Tyranny" by Timothy Snyder (2017), Prof. Snyder describes how to prevent democracies from falling to autocratic regimes, such as Germany did to the Nazis. Prof. Snyder wrote:

" Chapter 2 DEFEND INSTITUTIONS (p.22)

It is institutions that help us to preserve decency. They need our help, as well. Do not speak of 'our institutions' unless you make them yours by acting on their behalf. Institutions do not protect themselves. They fall one after another unless each is defended from the beginning. So chose an institution you care about - a court, a newspaper, a law, a labor union - and take its side".

With this principle in mind, I bring forth this lawsuit in order to extricate federal IRS agents acting in an autocratic and undemocratic manner. I love Queens College. Exhibit A.

PARTIES

1. The plaintiff, Martin L. Cohen, is a faculty member with the Department of Accounting and Information Systems at Queens College, a unit of the City University of New York.
2. Mr. Charles P. Rettig, is the Commissioner of the Internal Revenue Service (IRS) which is the head of the federal agency responsible for the collection of revenue for the US Treasury. Special Agent Russell Richardson, and other federal agents are employees of the IRS.
3. Queens College is a unit of the City University of New York and the State of New York which offers college degrees and other services to students and the local community. Ms. Svetlana Dobobayeva, is a member of the Administrative Staff that manages the office which houses the Department of Accounting & Information Systems at Queens College CUNY where she is an employee.

JURISDICTION AND VENUE

4. This court has subject matter jurisdiction over any action involving a federal employee or agency under the 5th Amendment to the US Constitution, as well as the Administrative

Procedures Act (APA) (5 USC Chapter 5).

5. This court also has jurisdiction over any violations under the US Constitution of the United States, including the 5th and 14th Amendments, as they apply to state employees, and all federal employees.

6. Venue is proper in the Southern District of New York since both the Internal Revenue Service, and The City University of New York have headquarters and regional offices and representatives situated within the Court's jurisdiction.

7. In addition, the Plaintiff intends to call witnesses situated within the Court's jurisdiction, including the offices of Alphabet Inc. (aka Google and Google Classroom), as well as others concerned with an autocratic takeover of Queens College CUNY.

STATEMENT OF FACTS

Federal IRS Agents Subverted and Undermined the Plaintiff's Full-Time Job Opportunities

8. The plaintiff, Martin L. Cohen, is a Queens College alumnus (Class of 1975) and now faculty member at Queens College CUNY since 2017. The Plaintiff is a witness to the gross misconduct and Constitutional violations by federal IRS agents, including Special Agent, Russell Richardson, in another unrelated matter. These federal IRS agents, including Special Agent Russell Richardson, have sought to retaliate against the Plaintiff by sabotaging his career as a university professor. This lawsuit is intended to save Queens College, from being transformed into a tool for autocrats, and to have the federal courts hold those rogue federal IRS agents accountable.

9. Starting with his first application of employment, federal IRS agents, have attempted to thwart his success at Queens College CUNY, and have undermined his every step to become successful

there. They have done this in two ways: first by making sure that his faculty rank and compensation was minimized, and secondly, by degrading him and categorizing him as a degenerate, pervert, and incorrigible liar in closed private meetings with faculty, students, and the administration in an effort to dehumanize him, and cause those working with Prof. Cohen to dislike him. All of these allegations concerning Prof. Cohen are grossly untrue.

10. During the summer of 2017, the plaintiff, Martin Cohen, was told by a former professor of his, Dr. Joel Siegel, that there was a teaching job opening at Queens College in the Department of Accounting & Information Systems. Dr. Siegel told the plaintiff to contact Dr. Marc Levine, one of the administrators in the Department for an interview.

11. Promptly, the plaintiff contacted Dr. Levine, and a meeting was held at the Public Library in Commack, LI for a face -to-face interview in June 2017. The interview went well, and he was told that he would be hired to teach three classes in Cost Accounting (ACCT 305) which the plaintiff still teaches.

12. The plaintiff learned later that the initial appointment would be adjunct (part-time, and not full-time), but that interviews were ongoing for another full-time lecturer position (CUNY job ID # 1668), and he was urged to apply for the position by Dr. Levine. The plaintiff met all the qualifications for the position. Exhibit B.

13. On June 15, 2017, the plaintiff informed the Dept. Chair, Dr. Israel Blumenfrucht of his intention to apply for the position. Exhibit C. Later, Dr. Levine informed the plaintiff that the application process began with an online application requiring several documents scanned onto the CUNY website.

14. Immediately, the plaintiff filed an application for the full-time position with CUNY

Administration. However, he was immediately informed that more documentation was needed. Exhibit D.

15. After receiving a notice from CUNY requesting more documents, the plaintiff attempted to comply with the request for additional documentation. However, after multiple attempts, he realized that he was being blocked, hacked, or both. He even asked his assistant, Laura Lopez, to handle the online transmission, but she was blocked too. Exhibit E. Nonetheless, the plaintiff persisted since he needed the full-time position which paid over \$100,000 per year, plus benefits. However, something was preventing him from allowing the online transmission to connect, and he finally realized that this was an ongoing pattern of behavior by federal IRS Agents to electronically subvert all attempts by Prof. Cohen to obtain a full-time position, or to be successful in any endeavor. The IRS agents did not want the plaintiff to be able to afford counsel and legal support in a separate, but ongoing lawsuit with the IRS.

16. Intending to complete the application process while the position was still open, but unable to apply directly using his own computer, the plaintiff went directly to the Queens College HR Coordinator, Ms. Sadaf Mahmood, who worked on-campus at Queens College. Ms. Mahmood offered to transmit the plaintiff's documents to CUNY Administration on her own computer, and she was successful. Exhibit F. CUNY obtained the full documentation required for the position. In addition, hard copies were delivered to the Dept. Chair, Dr. Israel Blumenfrucht, and Deputy Chair, Dr. Marc Levine.

17. The plaintiff was later informed in September 2017 that the person leading the faculty search committee was Prof. Scott Ruthizer, so the plaintiff also left copies of his application and

documents with his office. Exhibit G . However, the plaintiff never received any additional correspondence or any letters of rejection or acceptance regarding the position.

18. Later in the Fall 2017 semester, he was told informally by Prof. Marvin Milich that he was rejected because he wasn't a CPA, but he was certified as a tax attorney which was also a license to practice taxation. Moreover, based on the published CUNY position description, the CPA wasn't a requirement for that position. Despite following the formal application process, the search committee never asked Prof. Cohen for an interview, or a meeting. It was clear to the plaintiff, based on the recurring pattern of behavior that the federal IRS agents successfully subverted the Plaintiff's job opportunity.

19. Federal IRS agents had a history of destroying the plaintiff's other businesses and job opportunities in the past. The IRS did not want the Plaintiff to have the financial resources to survive any related lawsuits, and wanted to frame Prof. Cohen for any reason, or no reason.

20. It was clear after the incident of applying for the full-time position that he would never be considered for a promotion or advancement at Queens College, so long as federal IRS agents had access to the campus, and undue influence over Queens College CUNY employees.

Plaintiff's Request for a Correction of Assigned Faculty Status

21. The plaintiff left his last teaching position at Five Towns College, as a full-professor. He had many years of being an administrator, including as Executive Vice-President. His salary then was over \$200,000 per year. Now, at Queens College, he was assigned the rank of adjunct assistant professor with an initial salary of \$80 per hour, part-time, for 9 hours a week. The Plaintiff believed that since he had an earned doctorate, and many years of experience that he should have qualified for the rank of full-professor. The salary scale for an adjunct full professor in 2017

was \$118.19 per hour, or roughly \$38 more per hour. This was a 47% difference from the adjunct pay that he received as an assistant professor. Exhibit H.

22. It is common practice when professors from accredited institutions transfer or find employment at another institution that their professional rank at one institution is respected and recognized at the next institution. Experienced professors aren't expected to start out again at the bottom of the pay scale at a new institution.

23. Nonetheless, he plaintiff accepted the initial part-time appointment, as an adjunct assistant professor despite the fact that the remuneration was way below his actual worth, and the rank of adjunct assistant professor was not consistent with his education and experience.

24. The plaintiff loved being back at Queens College, so that part of his experience was very pleasant. He received high praise from other faculty and administration. Exhibit I. He also always scored high in student satisfaction surveys. Exhibit J.

25. Nonetheless, the plaintiff was a diabetic, and insulin was very costly for him, so by necessity, he asked Dr. Levine to re-assess his faculty rank since the initial rank assigned was inappropriate based on his education and experience. Exhibit K. However, his request was denied, and he was told instead to publish scholarly articles, if he wanted a promotion. However, the plaintiff was not seeking a promotion. He was merely seeking a re-assessment of his initial rank.

Federal IRS agents leaned heavily on the IT Department to Manipulate Communications.

26. With the cooperation of the Queens College IT Department, federal IRS agents were able to intercept and control communications between the Plaintiff, his students, faculty, and administration. The Plaintiff complained to Dean Penchenkina, but to no avail. Exhibit L. When

the Plaintiff met with her one-on-one, he felt that she was a victim of intimidation.

Federal IRS Agents Also Sought to Denigrate and Humiliate the Plaintiff

26. As if it weren't enough to block any financial resources that might benefit the Plaintiff, federal IRS agents also spread derogatory misinformation intended to degrade the plaintiff. In meetings in which the Plaintiff was excluded because he wasn't a full-time faculty member, federal IRS agents held closed meetings with faculty that were equivalent to show trials without judges and without the ability of the Plaintiff to represent his own defense. Even after these meetings, members of the Queens College administrative staff including, Ms. Svetlana Dobobayeva would continue spreading derogatory misinformation about the plaintiff. In his seminal book, "On Tyranny", Prof. Timothy Snyder points out the vital importance of professional ethics (p.38). He wrote about the rise in the Nazi party, pre-WWII:

"CH. 5 - REMEMBER PROFESSIONAL ETHICS

When political leaders set a negative example, professional commitments to just practice becomes more important. It is hard to subvert a rule-of-law state without lawyers, or to hold show trials without judges. Authoritarians need obedient civil servants, and concentration camp directors seek businessman interested in cheap labor

If lawyers had followed the norm of no executions without trial, if doctors has accepted the rule of no surgery without consent, if businessman had endorsed the prohibition of slavery, if bureaucrats had refused to handle paperwork involving murder, then the Nazis would have been much harder pressed to carry out the atrocities by which we remember it."

The Google Classroom Ruse

27. The documented Classroom Observations conducted by senior faculty and administration all document the excellent performance of the Plaintiff, as an effective classroom professor. However, in order to subvert and the destroy any evidence of Prof. Cohen's excellent lesson plans, federal IRS agents set out to destroy all such electronic evidence which is nearly

all stored online, including on the Plaintiff's computer (which they have already destroyed) and also on Plaintiff's Google Classroom account.

28. It is the Plaintiff's position that the announcement by Queens College to terminate the College's relationship with Google Classroom is part of a ruse which is an excuse to destroy evidence of the Plaintiff's excellent online classroom teaching, and to impair his continued ability to be an effective online instructor. By making the plaintiff re-learn and develop a new expertise on a new online system - which takes time - time away from the IRS litigation.

29. The reason given by Queens College was that NY State law requires public institutions to use online educational systems that store their data within the state. However, Google Classroom is used by over 100,000 students and faculty in New York. Therefore, it would be natural and logical for members of the state legislature to amend the law, not make 100,000 students give up their Google Classroom accounts which most are enjoying at no cost.

30. The Plaintiff notified both of the Chairs of the Higher Education Committees in the NYS Assembly and the NYS Senate of the situation. Exhibit M. Ordinarily, this would be cause to amend the law since millions of schools and colleges in the State use Google Classroom. However, no such action was forthcoming. This was an indication that the legislators were not really concerned since they must have been informed by the federal IRS agents that this was just a set-up, and to further promote the autocratic and undemocratic actions of the federal IRS agents.

31. Moreover, the product manager for Google Classroom sent a text message to the Plaintiff thanking him for sending the letter, and agreed to keep the Plaintiff informed of the progress in negotiations with the College. However, federal IRS agents deleted this message from the

Plaintiff's smart phone, and the Plaintiff was unable to receive any communications from Google.

CAUSES OF ACTION

COUNT I

In New York State, the right to work is a property right.

Plaintiff re-alleges and incorporates by reference all allegations in all preceding paragraphs, as if fully set forth within.

Both defendants have acted in a manner that have deprived the plaintiff the right to work full-time, or the right to receive the appropriate compensation for his part-time work. Federal IRS agents have the right to collect taxes, and to enforce collection laws. They have no jurisdiction over a professor's right to work or to effect his salary level. Furthermore, CUNY employees acted improperly to capitulate to the federal IRS agents acts of retaliation against the plaintiff. The plaintiff is entitled to injunctive relief to prevent further meddling by federal IRS agents. In addition, he should be entitled to and an administrative re-assessment of his educational background and years of teaching and professional experience. This may may result in a finding that the Plaintiff is qualified, as an adjunct full-professor, and entitled to restitution, as a result.

COUNT II

Violations of the Fourteenth Amendment to the US Constitution

Plaintiff re-alleges and incorporates all preceding allegations, as if fully set forth within. The Queens College employees, as defendants, violated the plaintiff's Fourteenth Amendment rights of the US Constitution, when they eliminated him from consideration of full-time employment,

and without reason which was contrary to CUNY policy. The Fourteenth Amendment states, in part, “that no state shall make or enforce any law which shall ...deprive any person of life, liberty, or property, without due process of law.” The plaintiff is entitled to injunctive relief in order to eliminate any barriers to future full-time employment, as well as a declaratory judgment that plaintiff’s rights have been violated.

COUNT III

Violations of the Fifth Amendment to the US Constitution.

Plaintiff re-alleges and incorporates all preceding allegations above, as if fully set forth within. Federal IRS agents acted in an unlawful manner in which they set out to impair and destroy the plaintiff’s states right to his property interest in his faculty position. The plaintiff is entitled to injunctive relief which would prohibit federal IRS agents from meddling in the plaintiffs classes, interfering with his students, and other aspects of his academic work at Queens College CUNY. A declaratory judgment should be issued that Plaintiff’s rights have been violated by federal IRS agents.

COUNT IV

Violations of the Federal Administrative Procedures Act (APA)

Plaintiff re-alleges and incorporates by reference all allegations in all preceding paragraphs, as if fully set forth within.

The Federal IRS agents acted in an arbitrary and capricious manner with respect to the decision to violate their official duties, and ignore Plaintiff’s complaints, requests, etc.

The federal defendants acted in bad faith and with malice towards the Plaintiff and abused their power in executing their duties.

COUNT V

Sovereign immunity is not implicated when the action of an officer of the sovereign is beyond the officer's statutory authority. This is not action of the sovereign.

Plaintiff re-alleges and incorporates by reference all allegations in all preceding paragraphs, as if fully set forth within.

A sovereign like any other principal cannot authorize its agents to violate the law when an agent does so, his actions are considered “ultra-vires”, and he is liable for his own conduct under the law of agency. Here federal IRS agents went far beyond whatever issues of taxation they were seeking to enforce. Thus, any entitlement to qualified immunity is subject to challenge upon a showing of malice.

The Plaintiff should be entitled to injunctive relief, and a declaratory judgment on this issue.

COUNT VI

Violation of the Fourth Amendment Prohibiting Unreasonable Searches and Seizures.

Plaintiff re-alleges and incorporates by reference all allegations in all preceding paragraphs, as if fully set forth within.

When a federal agent violates the State constitution protections against unreasonable searches , seizures, and interception of private materials and information in order to interfere with a professor's teaching methods, hamper his ability to communicate with students, and to use such private information to pursue a one's self-interest, such action is unconstitutional.

Federal agents violated the Fourth Amendment in the course of their search and seizure of Prof. Cohen's computer and other private files, etc.

Federal IRS agents have acted beyond the scope of their legitimate duties. Intimidating students and faculty with no purpose other than to demonstrate their power is beyond the scope of an officer's statutory authority.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff respectfully requests that judgment be granted as follows:

- A declaratory judgment stating that federal IRS agents improperly caused the defendant, Queens College to violate the Plaintiff's due process rights under state and federal law;
- An injunction barring federal IRS agents from any involvement in the plaintiff's academic life at Queens College CUNY or online;
- A re-assessment by CUNY employees with respect to the plaintiff's qualifications and being re-appointed as an adjunct full-professor;
- Removal of any bar, or barrier, that would impair the Plaintiff's right to apply and obtain a full-time faculty position being currently offered or in the future;
- An injunction preventing Queens College CUNY from firing or terminating the employment of the Plaintiff from Queens College CUNY during any period while there are any ongoing controversies with the Internal Revenue Service unrelated to this case;
- An injunction prohibiting Queens College CUNY from enabling Prof. Martin Cohen from accessing and utilizing his existing Google Classroom account;

- Awarding such other relief as this Court deems just and proper.

Dated: December 27, 2021

Respectfully Submitted,

Martin L. Cohen, pro se
1 Shore Avenue #464
Oyster Bay, NY 11771
Tel. (516) 364-7632
mart32753@aol.com

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NY

X

MARTIN L. COHEN, pro se,

Plaintiff,

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York (aka Queens College), and other CUNY
Employees, including Svetlana Dobobayeva,

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EXHIBITS TO ACCOMPANY THE COMPLAINT

LIST OF EXHIBITS

<u>Exhibit</u>	<u>Description</u>
A	Why I Love To Teach and Why I Love Queens College
B	CUNY Job Description: Lecturer in Accounting (Job ID # 1668)
C	Letter to Dept. Chair, Dr. Israel Blumenfrucht, June 15, 2017
D	Email from CUNY Central, June 19, 2017
E	Note to Ass't Laura Lopez to assist with Job Application
F	Email from HR Coordinator, Ms. Sadaf Mahmoud, June 21, 2017

- G Letter to Prof. Scott Ruthizer, Head of the Search Committee, Oct. 5, 2017
with his reply, Oct. 10, 2017
- H PSC CUNY Adjunct Pay Scale
- I Faculty Evaluation by Deputy Chair, Dr. Arthur Adelberg
- J Student Evaluation of Prof. Cohen - Spring 2021
- K Letter to Dr. Levine, Deputy Chair, requesting re-evaluation of faculty rank
- L Letters to Dean Ekaterina Penchenkina regarding interference by IRS agents,
dated Sept. 30, 2021 and Oct. 18, 2021
- M Letter to NYS Legislators, re: Google Classroom, August 25, 2021

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WHY I LOVE TO TEACH AND WHY I LOVE QUEENS COLLEGE by Prof. M. Cohen

I was brought up by two college professors who were my parents. My dad was a music professor, and my mom was a business professor. While in public school, my only ambition was to be a full-time musician. I was lucky. I always had free piano lessons, and my family taught me about business early on. Both of my parents graduated CUNY, including my dad who earned his graduate degree from Queens College in the 1950's. My mom eventually became a full-time faculty member at Queens College, and my dad taught at Kingsboro College, so the spirit of CUNY ran deep in my family.

When it came to attending college, I was torn between music and business. I never studied accounting before, so my mom suggested that I try an accounting class. Meanwhile, I did not like the music program because it was exclusively classical music, and I was a jazz, rock, R&B, blues musician. Classical and jazz hardly mix. So I stayed with accounting.

At Queens College, I struggled with mainly part-time instructors. I was already a successful commercial musician by 20 years old, playing the best venues in Manhattan, and making a lot of money, so without any inspiring teachers at first, I just plodded through.

My last year at Queens College was the best! The full-time faculty at Queens is as good as any Ivy League school. I took Advanced Accounting Problems in my senior year, and loved it. That full-time professor inspired me to go on, and we remain friends to this day. My Advanced Accounting professor was also full-time. He showed me that learning accounting can be fun...by mixing it in with practical cases and general business. This professor left the next semester to start the MBA program at Hofstra University, and invited me to apply and attend there which I did.

My MBA was in accounting and taxation. However, an MBA requires advanced study in management, finance, and other areas of business, so it really expanded my understanding of business. When I graduated from Hofstra, my professor from Queens College, then Chairperson, offered me a full-time position teaching there, and we became lifelong friends. I have taught college for many years since then.

So there have been many influential people in my life that have mentored and inspired me to teach, especially from Queens College. I have decided to come back to Queens College, so that I can give accounting students a positive experience in Cost Accounting which is not such an easy task. Many students consider it an abstract and boring class.

Part of my instructional philosophy is to motivate students to learn cost accounting because of the opportunities that it brings to graduates. Many accounting graduates will not work in public accounting. Many feel that unless one is in a CPA firm that their Queens College degree didn't help them, but this is not true.

In my class, I point out how each topic is useful in so many other areas, including finance, management, etc. Accountants also do well in career transitions involving law, insurance, investments, and so many other areas. I also believe that students will be more motivated to learn the subject, if they understand that managerial accounting is a valuable business skill in a wide number of business applications. Such knowledge is likely to help students succeed in business on a high-level over their entire careers.

In sum, I love Queens College. It has introduced me to professors that have significantly changed my life in so many positive ways, and my Queens College degree has enabled me to pursue other graduate and doctoral programs in management, law, finance, and higher education. Queens College is an incredible place to obtain your degree without getting buried in student loans while moving to the starting gate for a successful business career!

A

Where

Queens, NY

city, state, country

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job title, keywords

Lecturer - Accounting in Queens, New York**FACULTY VACANCY ANNOUNCEMENT**

The Department of Accounting and Information Systems of Queens College of the City University of New York seeks a CCE track full time lecturer commencing January 2018, whose primary instructional responsibilities will be to teach undergraduate and graduate courses in one or more of the following areas: taxation, financial accounting, managerial accounting, and auditing, as well as possibly accounting information systems, governmental and not-for-profit accounting. The applicant will also be required to develop and implement a new US Tax Program.

In addition to the teaching responsibilities indicated above, which may include evenings and weekends, the successful candidate is expected to assist the needs of the Department in the areas of administration, student involvement, etc. The College expects faculty participation in its diverse activities and a commitment to render service to the College and the profession as well.

The Department is one of the largest at the College. With approximately 1700 declared undergraduate majors, it offers a Bachelor of Arts degree in Accounting. In addition to the standard schedule of day classes, the Department offers a full evening program as well as a full weekend program giving students substantial flexibility in scheduling classes based on their family and work related responsibilities. The Department also offers a Master of Science degree in Accounting, which is registered with New York State, and fulfills the educational requirements necessary in order to receive a license as a Certified Public Accountant in New York. Approximately 200 students attend this program on either a full time or part time basis.

Often referred to as "the jewel of the CUNY system," Queens College is a place of contrasts: An urban school in a suburban setting, where a large and diverse student body receives personalized attention. This formula has made us one of New York's premier educational institutions.

With a mission to prepare students to become leading citizens of an increasingly global society, we offer a rigorous education in the liberal arts and sciences under the guidance of a faculty dedicated to both teaching and research. Our liberal arts, science, and pre-professional programs earn us high rankings in prestigious college guides such as The Princeton Review America's Best Value Colleges. Our students graduate with the ability to think critically, address complex problems, explore various cultures, use modern technologies and information resources, and have won prominence in nearly every field.

QUALIFICATIONS

A Bachelor's degree in accounting/information systems or a related discipline along with a CPA designation required as well. Strong preference will be given to those with a Master's degree or JD who have at least 2 years of documented teaching excellence at the college level. The ability to communicate well orally and

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Accounting
Queens
New York
[Clear All](#)

B

in writing with a student population that is one of the most ethnically diverse in the United States is essential.

COMPENSATION

CUNY offers faculty a competitive compensation and benefits package covering health insurance, pension and retirement benefits, paid parental leave, and savings programs. We also provide mentoring and support for research, scholarship, and publication as part of our commitment to ongoing faculty professional development.

HOW TO APPLY

If you are viewing this job posting on any website other than CUNYfirst, please follow the instructions below:

- Go to www.cuny.edu and click on "Employment"
- Click "Search job postings"
- Click on "More options to search for CUNY jobs"
- Search by Job Opening ID number (16688)
- Click on the "Apply Now" button and follow the instructions.

• Please use a simple name for the document that you upload, for example, J.Doe.Experience. Documents with long names cannot be parsed by the application system.

Please upload your cover letter, CV or resume, names of 3 professional references and contact information also include a statement (short essay) on your teaching philosophy and copies of your most recent student evaluations.

CLOSING DATE

Open until filled with resume review to begin May 31, 2017

JOB SEARCH CATEGORY

CUNY Job Posting: Faculty

EQUAL EMPLOYMENT OPPORTUNITY

CUNY encourages people with disabilities, minorities, veterans and women to apply. At CUNY, Italian Americans are also included among our protected groups. Applicants and employees will not be discriminated against on the basis of any legally protected category including sexual orientation or gender identity. EEO/AA/Ver/Disability Employer.

Location: Queens College

Job Title: Lecturer - Accounting

Job ID: 16688

Full/Part Time: Full-Time

Regular/Temporary: Regular

Apply Now

Career Sites

Social Media

June 15, 2017

Dr. Israel Blumenfrucht, Chair
Dept. of Accounting & Information Systems
Queens College / CUNY
65-30 Kissena Blvd.
Queens, NY 11367-1597

Dear Dr. Blumenfrucht:

Enclosed please find my most recent resume and supporting documents. I will be joining the adjunct faculty this fall. Dr. Mark Levine has informed me that you are seeking to fill a full-time position this fall for Lecturer in Accounting in order to develop a MS degree in Taxation.

I have a wide and varied number of experiences both in the field and in academia. I am excited about the new MS degree program that Queens College is planning. I have an earned MBA degree with a dual concentration in accounting and taxation. I would love to help develop that program.

I am an alumnus of Queens College, and my professors included Barry Leibowicz and Joel Siegel. I enjoyed Queens College very much. If you have any questions, or need any additional information, please feel free to contact me. Thank you.

Sincerely,



Martin L. Cohen

Cc: Dr. Mark Levine, Ph.D.

C

From: cunyfirst-do-not-reply <cunyfirst-do-not-reply@mail.cuny.edu>

To: mart32753 <mart32753@aol.com>

Subject: Full Time Lecturer for the Department of Accounting and Information Systems - Queens College (Job ID:16688)

Date: Mon, Jun 19, 2017 3:47 pm

Dear Applicant:

You recently applied to a posting: Full Time Lecturer for the Department of Accounting and Information Systems - Queens College (Job ID:16688), CUNY.

The posting required that you submit a cover letter, CV or Resume, names of 3 professional references, essay on your teaching philosophy and most recent student evaluations. Unfortunately one or more of these documents were missing from your submission.

In order to be considered for this position you need to immediately update your application by forwarding all the missing documents by following the instructions posted at the How To Apply page on Cunyfirst.

Thank you

D

From: mart32753 <mart32753@aol.com>
To: laura_lopez <laura_lopez@yahoo.com>
Subject: Fwd: Full Time Lecturer for the Department of Accounting and Information Systems - Queens College (Job ID:16688)
Date: Mon, Jun 19, 2017 4:50 pm

Dear Laura: Would you mind please handling this for me please? Marty

-----Original Message-----

From: cunyfirst-do-not-reply <cunyfirst-do-not-reply@mail.cuny.edu>
To: mart32753 <mart32753@aol.com>
Sent: Mon, Jun 19, 2017 3:47 pm
Subject: Full Time Lecturer for the Department of Accounting and Information Systems - Queens College (Job ID:16688)

Dear Applicant:

You recently applied to a posting: Full Time Lecturer for the Department of Accounting and Information Systems - Queens College (Job ID:16688), CUNY.

The posting required that you submit a cover letter, CV or Resume, names of 3 professional references, essay on your teaching philosophy and most recent student evaluations. Unfortunately one or more of these documents were missing from your submission.

In order to be considered for this position you need to immediately update your application by forwarding all the missing documents by following the instructions posted at the How To Apply page on Cunyfirst.

Thank you

E

From: Sadaf Mahmood <Sadaf.Mahmood@qc.cuny.edu>

To: mart32753 <mart32753@aol.com>

Subject: RE: new docs

Date: Wed, Jun 21, 2017 3:56 pm

Attachments: KMBT35020170621154722.pdf (1003K)

Cover letter and other supporting docs.

Please feel free to contact us if you have any questions or concerns.

Regards,

Sadaf Mahmood

HR Coordinator/Office of Human Resources

Queens College/CUNY

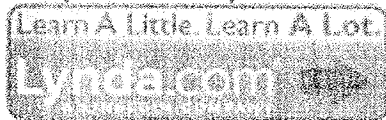
65-30 Kissena Blvd (Kiely Hall, Rm. 163)

Flushing, NY 11367

(718) 997-4462 (Office) | (718) 997-5799 (Fax)

Sadaf.Mahmood@qc.cuny.edu

Did you know... you can use Lynda.com to learn a new skill or brush up on a skill you already have?



From: mart32753@aol.com [mailto:mart32753@aol.com]

Sent: Wednesday, June 21, 2017 3:53 PM

To: Sadaf Mahmood <Sadaf.Mahmood@qc.cuny.edu>

Subject: Re: new docs

-----Original Message-----

From: mart32753 <mart32753@aol.com>

To: sadaf.mahmood <sadaf.mahmood@qc.cuny.edu>

Sent: Wed, Jun 21, 2017 3:50 pm

Subject: new docs

F

MARTIN L. COHEN

ATTORNEY-AT-LAW

1662 OLD COUNTRY ROAD, #143

PLAINVIEW, NEW YORK 11803

(516) 564-7632

willowlane1972@aol.com

Oct. 5, 2017



NYSACDL
NEW YORK STATE ASSOCIATION
OF CRIMINAL DEFENSE LAWYERS



THE NEW YORK
CRIMINAL BAR ASSOCIATION

Dr. Scott Ruthiger, CPA
Professor / Dept of Accounting
and Information Systems
Queens College / CUNY
Kissena Blvd.
Flushing, NY

Dear Dr. Ruthiger;

I have been referred to you by Dr. Blumenthal,
Chairman of the Accounting/IS Program at QC since you
are heading the Committee to recruit a lecturer for
the new M.S. in Taxation Program.

I am an alumna of QC, and I have an MBA in
Taxation. I am also a working tax attorney. I presently
teach part-time at QC, and plan to run the IRS,
"Volunteer Income Tax Assistance Program" here at QC.

I would appreciate the opportunity to discuss the
new program, and the new lecturer position with you
at your convenience. I will call you sometime soon.

Thank you!

Sincerely,

Martin L. Cohen

G

From: 15168770234 <15168770234@vm.vonage.com>

To: mart32753 <mart32753@aol.com>

Subject: Vonage Visual Voicemail from 15168770234 - New Voicemail Received

Date: Tue, Oct 10, 2017 2:37 pm

Attachments: voice-message.wav (800K)

Date : Oct 10 2017 02:36:08 PM

From : SCOTT RUTHIZER (15168770234)

To : Martin Cohen (15163647632)

"Hey Martin Scott resize(?) from Queens College I received your your envelope slipped underneath my door. I picked it up I believe on Sunday. You previously applied to that same position not allowed to talk to you right now about it but I do appreciate that you sending me this additional package. The committee has not yet met nor have we moved to further this position. You'll have to hear from us one way or another. All the best to you and my telephone number is area code 516-270-8486 but I will be able to give you any additional insight because of the rules and regulation of the palace(?) over there."

... more. Please listen to your voicemail for the remainder of this message.

--- Brought to you by Vonage ---

This email was sent from a mailbox that does not accept replies.



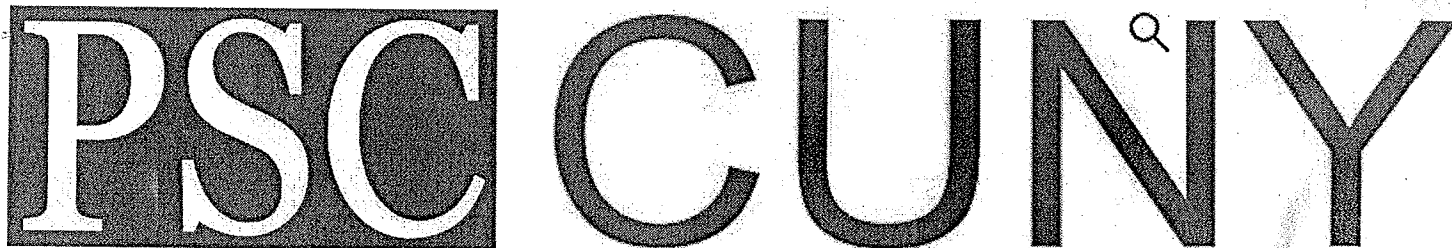
If you require assistance from Customer Care, please visit our Contact Us page at https://support.vonage.com/app/contact_us

Vonage would like to know what you think about this Vonage Visual Voicemail message.

Was this transcribed message useful?

YES

NO



Teaching and Non-teaching Adjunct Rate Schedule

ADJUNCT LECTURER

10/20/2009	4/20/2012	4/20/2013	4/20/2014	4/20/2015	4/20/2016	4/20/2017
\$ 64.84	\$65.49	\$66.14	\$67.79	\$69.15	\$70.53	\$71.59
\$ 67.42	\$68.09	\$68.77	\$70.49	\$71.90	\$73.34	\$74.44
\$ 70.15	\$70.85	\$71.56	\$73.35	\$74.82	\$76.32	\$77.46
\$ 73.28	\$74.01	\$74.75	\$76.62	\$78.15	\$79.71	\$80.91
\$ 80.70	\$81.51	\$82.33	\$84.39	\$86.08	\$87.80	\$89.12

ADJUNCT ASSISTANT PROFESSOR

10/20/2009	4/20/2012	4/20/2013	4/20/2014	4/20/2015	4/20/2016	4/20/2017
\$ 73.53	\$74.27	\$75.01	\$76.89	\$78.43	\$80.00	\$81.20
\$ 76.48	\$77.24	\$78.01	\$79.96	\$81.56	\$83.19	\$84.44
\$ 79.54	\$80.34	\$81.14	\$83.17	\$84.83	\$86.53	\$87.83
\$ 87.29	\$88.16	\$89.04	\$91.27	\$93.10	\$94.96	\$96.38

ADJUNCT ASSOCIATE PROFESSOR

10/20/2009	4/20/2012	4/20/2013	4/20/2014	4/20/2015	4/20/2016	4/20/2017
\$ 79.29	\$80.08	\$80.88	\$82.90	\$84.56	\$86.25	\$87.54
\$ 82.47	\$83.29	\$84.12	\$86.22	\$87.94	\$89.70	\$91.05
\$ 85.78	\$86.64	\$87.51	\$89.70	\$91.49	\$93.32	\$94.72
\$ 88.94	\$89.83	\$90.73	\$93.00	\$94.86	\$96.76	\$98.21
\$ 97.16	\$98.13	\$99.11	\$101.59	\$103.62	\$105.69	\$107.28

ADJUNCT PROFESSOR

<http://www.psc-cuny.org/contract/teaching-and-non-teaching-adjunct-rate-schedule>

1/3

10/20/2009	4/20/2012	4/20/2013	4/20/2014	4/20/2015	4/20/2016	4/20/2017
\$ 87.94	\$88.82	\$89.71	\$91.95	\$93.79	\$95.67	\$97.11
\$ 91.46	\$92.37	\$93.29	\$95.62	\$97.53	\$99.48	\$100.97
\$ 95.12	\$96.07	\$97.03	\$99.46	\$101.45	\$103.48	\$105.03
\$ 98.27	\$99.25	\$100.24	\$102.75	\$104.81	\$106.91	\$108.51
\$ 107.04	\$108.11	\$109.19	\$111.92	\$114.16	\$116.44	\$118.19

H

*NOTE: The observer must notify the person at least 24 hours in advance and must observe the entire class period.

Person Observed: MARTIN COHEN

Title: ADJUNCT ASSISTANT PROFESSOR

Course No: ACCOUNTING 305

Course Title: COST ACCOUNTING I

Size of Class Observed: 20

Date of Observation: 4/6/21

Name of Observer: DR. ADELBERG

Title: PROFESSOR

DESCRIPTION OF LESSON:

Professor Cohen taught activity Based Costing (ABC)—chapter 7 of the Garrison textbook. At the beginning of class, Professor Cohen checked attendance. It should be noted that Professor Cohen gives students a classwork grade based on: (1) answering questions posed during the lecture on a volunteer basis or (2) answering questions when called upon.

Professor Cohen assigned chapter 7 prior to the lesson and it appeared that his students were well prepared and attentive. Professor Cohen used a real world example—Toyota—to better communicate the underlying concepts of ABC. In addition, Professor Cohen stressed the role of managers as decision makers using the information provided by ABC.

Professor Cohen used a series of exhibits from chapter 7 to illustrate the mechanics of ABC. He asked his students to explain first stage allocations and then second stage allocations. This is a good technique to ensure that the concepts taught were understood.

EVALUATION:

Professor Cohen is a very good teacher. His communication skills were excellent as he explained the intricacies inherent in ABC. It was apparent that his students understood both the underlying theory and practical applications of ABC.

Professor Cohen is an enthusiastic teacher and his students, despite being on line, appeared to be highly motivated throughout the lesson.

Also, his use of a real world example is an important pedagogical technique as is the use of a classwork grade. Professor Cohen had a student relate her current business experience to the material being taught.

Professor Cohen emphasized the important concepts and repeated them a number of times. He asked his students if they had any questions and set aside an extra amount of time after the end of class for additional questions.

SUGGESTIONS FOR IMPROVEMENT:

The only suggestion I would make is the following: I believe that when students are shown completed schedules (whether they be from the textbook or self-created) they miss an important step. That is, the students do not see how the schedule is created from the first line down to the last line. In other words, the students do not get to see the model that underlies the schedule (i.e., the "informational flow" from one line to the next).

Therefore, I am suggesting that Professor Cohen (maybe not for all the schedules) start with a blank schedule and lead the class, step-by-step to its completion.

OVERALL EVALUATION (circle one) POOR (unsatisfactory) FAIR VERY GOOD

OBSERVER'S SIGNATURE: _____ DATE: _____

OBSERVEE'S SIGNATURE: Michael Cohen DATE: 4/19/21

PLEASE NOTE: The observee should sign this report only after the post-observation conference.



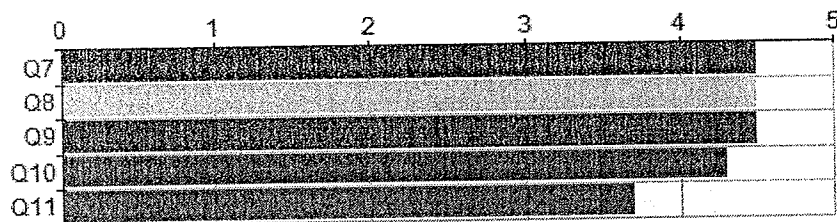
Graph Legend

ACCT 305 - 03

All Courses

General Questions: Overall	ACCT 305 - 03					--- Survey Comparisons ---		Pct Rnk
	Responses					Course	All	
	P	F	G	VG	E	N	N	
Q6 What is your overall evaluation of the course, as distinct from the instructor?	0	4	3	5	10	22	25K	45

Responses: [P] Poor=1 [F] Fair=2 [G] Good=3 [VG] Very Good=4 [E] Excellent=5
Pct Rnk: Percentile Rank (100 is best, calculated vs. precise Mean)

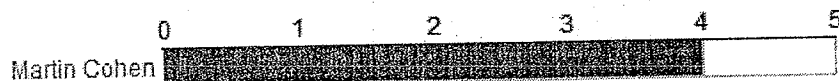


Martin Cohen

General Questions: Multiple

	Responses					Individual
	SD	D	N	A	SA	N
Q7 The instructor presents the content in a clear and lucid manner.	0	0	2	6	14	22
Q8 The instructor interacts well with students.	0	1	1	7	13	22
Q9 The instructor provides useful feedback (e.g., comments on written work and exams, informal feedback inside/outside of class).	0	0	3	6	13	22
Q10 The instructor returns assignments/exams in a timely fashion.	0	0	4	7	11	22
Q11 The instructor is available outside of class.	2	2	4	7	7	22

Responses: [SD] Strongly disagree=1 [D] Disagree=2 [N] Neither agree nor disagree=3 [A] Agree=4 [SA] Strongly agree=5



Martin Cohen

General Questions: Multiple

	Responses					Individual
	P	F	G	VG	E	N
Q12 What is your overall evaluation of the instructor, as distinct from the course?	0	5	1	6	10	22

Responses: [P] Poor=1 [F] Fair=2 [G] Good=3 [VG] Very Good=4 [E] Excellent=5

Question: What did you like most about this class?

Response Rate: 72.73% (16 of 22)

J

- 1 the professor really engaged the students
- 2 The way the professor teaches. It is easy to understand.
- 3 The professor was very thorough in his explanation.
- 4 The professor is well knowledgeable about this course
- 5 The professor used real-life situations to explain the material we were learning.
- 6 The Professor !!! He was very nice with us, he answered every question and he made the class simple so we all can understand the materials :)
- 7 Professor Martin Cohen uses a clear and easy teaching method in this challenging accounting course. The lectures are thus more engaging.
- 8 Professor knew the material well.
- 9 Nothing
- 10 Nothing
- 11 Lectures and homework discussion
- 12 Interaction between professor and students. Mr. Cohen is very kind and good professor who knows his subject
- 13 In Class participation
- 14 I mostly like when professor give us homework and then next class he posts the answer of those exercise which help me to understand the questions I get wrong
- 15 I loved the way Professor Cohen presented the material. It was clear and easy to understand. Professor Cohen took the time to answer questions, review the home work and posted the material online. Great professor...he is one of few who truly values students education.
- 16 I like how he went into detail when explaining the homework, made it easy to understand the topic.

Faculty: Martin Cohen

Question: Please explain why you would or would not recommend this instructor to a friend.

Response Rate: 72.73% (16 of 22)

- 1 Wouldn't I don't really care for him as a professor.
- 2 This professor truly cares about his students. He explains the material well and as many times as you need to fully understand it.
The Professor explained the
- 3 Material in a way that helped you understand the material better than studying by yourself.
- 4 It is a pleasure to recommend Professor Martin Cohen to my friends since his students benefit greatly from his clear, simple teaching methods.
- 5 I would recommend professor Cohen as he will do anything he can to help students understand and pass the course.
- 6 I would recommend it to my friend. Professor encourages class participation
- 7 I would recommend the instructor because he makes difficult material easier by the way he explain it.

- 8 I would recommend this to a friend because he is very good in explaining topics.
- 9 I would recommend Professor because he is a great professor that really cares about teaching the material to his students.
- 10 I would recommend him because he is a really good professor, he explain very well and makes the course look like a very easy course!!!
- 11 I would recommend professor Cohen since he is very good and understanding
- 12 I would recommend this Professor because he takes his time to explain the topic and shows us how we can apply to real life scenarios.
- 13 I would recommend this professor because he help you through the homework and makes you understand what's going on
- 14 I will recommend the course to a friend, because the instructor will guide you through all home work problems with particular question solving skills. It is very helpful.
- I think he is a good professor in teaching. It helps us when he posts homework's answers to make sure that students understand what
- 15 they are doing. I would not recommend him to anyone because he came late to the class which was like wasting of time for many students. Otherwise he is a fair professor in teaching.
- 16 He is very friendly and easy

Faculty: Martin Cohen

Question: What, if anything, could the instructor have done to improve this class?

Response Rate: 72.73% (16 of 22)

- 1 nothing
- 2 When not attending, maybe sending us an email that there would be no class.
- 3 Should have given pre notice for his absence
- 4 Notify when he wasn't going to show up for class and the grading style
- 5 Nothing
- 6 Nothing
- 7 Not at this point
- 8 N/A
- 9 Just give as more time for credit assignments
- 10 I don't think he could do more, he really was a very good professor and made us feel that we can all learn the materials!
- 11 I don't know
- 12 I do not thin anything needs to be done.
- 13 He really nailed it.
- 14 He needs to improve his communication with students and let students know that he will be late for class before the class begin. But he never did it this semester.
- 15 Great explanation of the material
- 16 Give more advance notice if class was canceled for the day.

MARTIN L. COHEN

ATTORNEY-AT-LAW

1662 OLD COUNTRY ROAD, #143

PLAINVIEW, NEW YORK 11803

(516) 364-7632

willowlane1972@aol.com

December 10, 2018



NYSACDL
NEW YORK STATE ASSOCIATION
OF CRIMINAL DEFENSE LAWYERS



**THE NEW YORK
CRIMINAL BAR ASSOCIATION**

Dr. Marc Levine, Ph. D., CPA
Deputy Chair, Dept. of Accounting
Queens College
Flushing, NY 11354

Dear Dr. Levine:

I am now about to enter my fourth consecutive semester of teaching at Queens College, and I want to thank you for the opportunity that you have given me. I am enjoying my experience very much. I would now like to request that my rank, as Adjunct Assistant Professor, now be reconsidered.

Upon my initial hiring, I was classified as an Adjunct Assistant Professor. For all the forgoing reasons, I believe that my rank ought to be adjusted to Adjunct (Full) Professor:

1. In 1975, I earned my degree from Queens College in Accounting and Economics. In 1977, I earned my MBA degree in Accounting & Taxation from Hofstra University, and began my experience, as a faculty member there upon graduation. Exhibit A.
2. In 1986, I earned a doctoral degree in law focusing on business. Upon graduation, I was recruited as a tax specialist by the global accounting firm, KPMG. Exhibit B.
3. By 1991, I was appointed as Associate Professor and Coordinator / Chair of the Business Department at Five Towns College, a four-year, regionally accredited college. In 2006, I was appointed, as full Professor of Business at Five Towns College, and simultaneously held the position of Dean of Administration & Finance. Exhibit C.
4. Since my appointment to the Queens College faculty in the Fall of 2017;
 - a. I have successfully taught Cost Accounting I, and Auditing I & II, and my student evaluations have been excellent. See Exhibit D.
 - b. I have been formally observed by a member of the full-time Accounting Department faculty with a very positive evaluation, and I helped start the IRS Volunteer Income Tax Assistance Program (VITA) at Queens College, and received a very favorable recommendation from Dean Michael Wolfe. Exhibit E.

K

5. I have an unblemished record of achievement in the field of higher education for over 40 years. In this regard, I am attaching recommendations from lawmakers, government officials, and others (Exhibit F):

- a. New York State Senator Kenneth P. LaValle of the Senate Higher Education Committee,
- b. Former NYS Ass't Commissioner of Higher Education, Dr. Denis Paul,
- c. Former NYS Deputy Commissioner of Higher Education, Mr. Joseph Frey, and
- d. Vice-Provost, Dr. Ralph Polimeni of Hofstra University, and a former QC professor.

In sum, I am extremely proud of my career in higher education and business, and I will defend my good name and record of achievement, if necessary. Moreover, I have a demonstrated track record of excellence in teaching for over 40 years.

With respect to my request for adjustment of my faculty rank, I haven't been an Assistant Professor since 1994, and in my last instructional position before joining Queens College, I was a full Professor since 2006.

For all the foregoing reasons, I respectfully request that my position and rank be reconsidered, and recognized as an Adjunct (Full) Professor with a salary commensurate with rank to be commenced for the Spring 2019 semester.

Your time and consideration in this matter is deeply appreciated.

Sincerely,



Dr. Martin L. Cohen

cc: Dr. Wolfe

Dr. Blumenfrucht

Tel. (718) 997-5092

Email: martin.cohen@

qc.cuny.edu

PROF. MARTIN L. COHEN, MBA, JD

Faculty Member, CUNY / Queens College

Department of Accounting & Information Science

Presently working from my home office, Mailing address:

1 Shore Avenue #464, Oyster Bay, New York 11771

Tel. (516) 364-7632, email: mart32753@aol.com

Member, NYSUT

Professional Staff

Congress / CUNY

Dr. Ekaterina Pechenkina
Dean of Social Sciences
Queens College / CUNY
65-30 Kissena Blvd.
Flushing, NY 11354

September 30, 2021

Dear Dr. Pechenkina

As you may know, I am in a civil court dispute with the IRS. In this case, there is at least one rogue IRS agent, who has decided to engage in an unlawful surveillance of my computer, as a method of retaliation. While this may be unlawful, there is little that I can do to stop this form of harassment. Most of this activity takes place outside of class. Still, I know that IRS agents speak to college officials to disparage me, discredit me, and try to portray me in a false light - all of which is untrue.

They also hack my online classes in order to hear what I say to students. This does not bother me. I always handle my classes in the most professional manner. Over the last three years at Queens College, both faculty and students have given me very high evaluations. I am one of the most experienced faculty members teaching my subject, Cost Accounting, both in terms of professional and teaching experience. I have been a college professor for over 41 years, and I enjoy teaching very much. Queens College is also my alma mater. I love teaching at Queens College.

At the end of every online lecture, I stay after class to answer student questions, and give extra help. As the online host of the session, only the professor can close the session. However, in order to harass me, a rogue IRS agent, who has access to my computer controls, summarily terminates the session even while students are waiting for extra-help. This deletes students from the online class meeting, and renders me unavailable to help them.

Since I know that the rogue agent has a relationship with the administration, I would be most appreciative, if you would ask him to please not terminate my class sessions prematurely. They want try to sabotage me in any way they can. However, they are really sabotaging students. Additionally, if our own IT Dept. is facilitating this form of misconduct, then they too ought to realize they are really hurting students.

4

Unfortunately, we have those in government that want to destroy our democracy. I suppose that this rogue agent is one of them. See Exhibit A. Nonetheless, I will continue and persist to be an effective instructor. Your help and support would be deeply appreciated. Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Martin L. Cohen".

Prof. Martin L. Cohen

cc: Mr. Jeffrey Ragsdale, Counsel
IRS Office of Professional Responsibility
950 Pennsylvania Avenue
Washington, DC 20530-0001

Mr. J. Russell George
US Treasury Inspector General
1401 H Street, NW, Set. 469
Washington, DC 20005

Tel. (718) 997-5092

Email: martin.cohen@

qc.cuny.edu

PROF. MARTIN L. COHEN, MBA, JD

Faculty Member, CUNY / Queens College

Department of Accounting & Information Science

Presently working from my home office, Mailing address:

1 Shore Avenue #464, Oyster Bay, New York 11771

Tel. (516) 364-7632, email: mart32753@aol.com

Member, NYSUT

Professional Staff

Congress / CUNY

Dr. Ekaterina Pechenkina
Dean of Social Sciences
Queens College
65-34 Kissena Blvd.
Flushing, NY 11354

October 18, 2021

Dear Dr. Pechenkina:

In the Department of Accounting & Information Systems, the IT Department in conjunction with the Administrative Staff sets up each faculty member's Blackboard account with their current course offerings before the start of each semester. This has been the procedure since I started at Queens College in 2017.

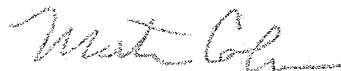
However, this semester, my Blackboard account has not yet been loaded with my current course offerings. This is quite unusual. I originally contacted the QC Center for Learning & Technology, and they re-affirmed the institutional protocol for this procedure, and recommended that I contact my Department which I did. However, Dr. Sun is still getting acclimated with the Department, and I was referred to the QC IT Department. I put in a ticket with the IT Department over two weeks ago, but to no avail.

It is not my responsibility to chase the IT Department, nor the Departmental Administrative Staff to do their jobs correctly. No other faculty member has this problem, and all the other faculty have had their courses properly uploaded into Blackboard. I would be most appreciative, if you would have the Administrative Staff in my Department work this out with the IT Department. This is not my responsibility.

If our QC IT Department is aiding and abetting the IRS in an external matter not involving Queens College, then they are making a mistake. I am dedicated to helping the students of Queens College. The QC IT Department ought to be pursuing the same objective.

I would appreciate it very much, if you would handle this matter for me. Thank you very much.

Sincerely,



Prof. Martin Cohen

M

Tel. (718) 997-5092

Email: martin.cohen@
qc.cuny.edu

PROF. MARTIN L. COHEN, MBA, JD

Faculty Member, CUNY / Queens College

Department of Accounting & Information Science

Presently working from my home office, Mailing address:

1 Shore Avenue #464, Oyster Bay, New York 11771

Tel. (516) 364-7632, email: mart32753@aol.com

Member, NYSUT

Professional Staff

Congress / CUNY

August 25, 2021

Ms. Toby Ann Stavinsky, Chair
Higher Education Committee
NYS Senate
142-29 37th Ave. #1
Flushing, NY 11354

Ms. Deborah Glick, Chair
Higher Education Committee
NYS Assembly
853 Broadway, Ste. 2007
New York, NY 10003

To Senator Stavinsky and Assemblywomen Glick:

Google Classroom is an educational platform used by all kinds of educational institutions such as schools and colleges, both domestically and globally. At Queens College and other units of the City University of New York, it is used most heavily in the Departments of Education, but also in other departments, such as mine, the Department of Accounting & Information Systems.

The City University of New York enrolls over 275,000 students at 25 campuses. The State University of New York enrolls over 350,889 students at its numerous university centers, state and community colleges. Although, Blackboard is the predominant learning management technology, there are probably millions of additional users who are also using Google Classroom within New York's public educational system including elementary and secondary schools.

The faculty at Queens College have been recently been informed by our Information Technology Department that our user agreement with Google Classroom will terminate in September for administrators, and in December for all faculty. The reasons given center on the institutional agreement between Google and the City and State Universities. According to representatives at Queens College, the user agreement does not comply with New York State Law which requires the situs of the data storage to be located within New York State.

I cannot be more specific here. However, I am asking the senior executives from Google to reach out to the Chairs of the Higher Education Committees of the NYS Senate and Assembly to see if any accommodations can be made, so that City and State University faculty may keep and continue to use Google Classroom. Either Google can meet the state requirements, or State Law can be amended to allow public institutions in New York to use the existing Google User Agreement.

I should like to point out that Google Classroom is currently being used for free - no charge to the universities and public schools. Neither the State, nor the City, pay for Google Classroom. Conversely, Blackboard is a very expensive learning management technology. When

M


I was a senior vice-president at a private college several years ago, Blackboard was the high-cost provider in the industry, and that is still likely the case.

Therefore, allowing Blackboard to obtain a de facto monopoly over online education programs in City and State Universities in New York ought to be avoided. Budgets at all levels of City and State government are already strained. I would suggest that it is in the best interests of all New Yorkers to encourage competition between major technology companies. Giving Blackboard an exclusive agreement is in no one's interest.

In sum, I hope that Google can reach out to the educational leaders in the New York State Legislature to preserve the free accessibility to Google Classroom that students, faculty, and administrators at New York's public schools and universities now enjoy.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "Martin L. Cohen". The signature is written in a cursive, flowing style.

Prof. Martin L. Cohen

Cc: See attached Distribution List

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